

STATE OF FLORIDA
STATE BOARD OF ACCOUNTANCY

This Booklet Contains

FLORIDA ACCOUNTANCY LAW

RULES OF THE BOARD RELATING TO
HOLDING OF EXAMINATIONS AND ISSUANCE OF CERTIFICATES
and
STANDARDS OF CONDUCT AND ETHICAL PRACTICE

ALPHABETICAL LISTS OF HOLDERS OF
CERTIFICATES AS CERTIFIED PUBLIC ACCOUNTANT
and
CERTIFICATES OF AUTHORITY AS PUBLIC ACCOUNTANT
ISSUED BY THIS BOARD
WHO HAVE REGISTERED
IN ACCORDANCE WITH THE LAW FOR 1932
AS OF JULY 22, 1932

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State of Florida

State Board of Accountancy

C. CECIL BRYANT, Chairman
Ocala, Florida

H. P. ANDREWS, Vice-Chairman
414 Citrus Exchange Bldg.,
Tampa, Florida

CHARLES C. POTTER, Secretary-Treasurer
417 First National Bank Building
Orlando, Florida

OTHER MEMBERS OF THE BOARD:

ROBERT PENTLAND, JR.
First National Bank Building, Miami, Florida

GEORGE H. FORD
Florida Baptist Building, Jacksonville, Florida

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COMMENTS

Florida passed its first Accountancy Law in 1907. Twenty years later a second law was passed which was the first to seek control of the entire profession in this State. Prior to that time, the accountancy law only affected the accountants who had qualified thereunder as certified public accountants.

The public accountant was brought under the influence of the law by the issuance of a Certificate of Authority which gave him authority to continue to practice as a public accountant. The Certificates of Authority, which were given to all practicing public accountants who were not certified and who applied, permit the holders to continue to practice as public accountants but carry no added distinction.

The C. P. A. certificate, which is issued only to certified public accountants, recognizes the qualifications of the practitioner as an expert public accountant and its awarding to an individual shows the public that all requirements of the law and the rules of the Board have been met. The United States Board of Tax Appeals permits certified public accountants to practice before it on the same basis as attorneys, thereby giving official recognition to the holder of every such certificate. The Supreme Court of Montana declared in one of its decisions that the public accountant was a professional man.

The law recognizes certified public accountants and public accountants but does not sanction or approve of such terms as "Registered" and "Licensed" accountants.

The need of a restrictive law, such as the 1927 and 1931 laws, was recognized in the "Boom" period in Florida. During that time, accountants from all parts of the country rushed to Florida in an effort to share in the increased accounting business. No criticism is now, or ever has been, aimed at the legitimate practitioner, but many incompetent transient accountants entered our State, which has seriously handicapped the advancement of the accounting profession.

After the passage of the 1927 law, the profession recognized certain deficiencies in the law and steps were taken to correct the defects by legislation; consequently, another accountancy law was passed in 1931.

The entire text of the 1931 law, rules for the conducting of examinations, rules for the internal government of the Board and Standards of Professional Conduct, promulgated by the Board as required by the law, are all printed herewith.

Certified public accountants and public accountants must register annually with the State Board and in order to inform the public of the names of all who

have registered, there is submitted alphabetical lists of certified public accountants and public accountants. All other certified public accountants and public accountants whose names do not appear in the lists, have been suspended by the Board. If the public is interested in subsequent reinstatements, the information may be obtained by writing the Chairman or the Secretary of the Board.

The State Board of Accountancy, in accordance with Section 18(b) of the 1931 law, has officially recognized the following accountancy organizations: The American Institute of Accountants, The Florida Institute of Accountants, American Society of Certified Public Accountants and The National Association of Cost Accountants. It is hoped that arrangements can be made whereby membership in the various accountancy organizations may be designated in future lists of accountants to be published by the Board.

Inasmuch as the State Accountancy Law is primarily for the purpose of protecting the public's interest, the Board earnestly requests each recipient of the register to carefully read and study the same and to notify the Board of any violations of the law which may come to his attention.

1931 ACCOUNTANCY LAW

Chapter 15637, Compiled General Laws, 1931

AN ACT Creating the State Board of Accountancy of this State; Providing for the Appointment of the Members of Such Board, Fixing Their Term of Office, Prescribing the Powers of Such Board and Defining Its Duties; Providing for the Issuance of Certificates to Practice as Certified Public Accountants to Persons Who Shall Comply with the Terms of this Act; Regulating the Practice of Public Accounting in this State; Defining What Shall Constitute the Practice of Public Accounting; Authorizing the State Board of Accountancy to Prescribe Rules and Regulations and Requiring Such Board to Promulgate Canons of Professional Ethics; Providing for the Revocation and Suspension of Certificates Held by Public Accountants and Certified Public Accountants; Prescribing Penalties for Violating the Provisions of this Act.

Be It Enacted by the Legislature of the State of Florida:

Section 1. Within sixty (60) days after this Act takes effect, the Governor shall appoint five (5) persons, each of whom shall be a resident of the State of Florida and shall hold a certificate as a certified public accountant issued by the State Board of Accountancy of this State, and such persons and their successors in office shall constitute the State Board of Accountancy and shall have and exercise all of the powers and authority vested by law in said State Board of Accountancy.

One of said persons shall be appointed to serve for four years, one for three years, two for two years and one for one year; thereafter, all appointments to membership upon said State Board of Accountancy shall be for four years. All persons appointed to membership upon said Board shall hold office, after the expiration of their respective terms, until their successors are appointed and qualified. All vacancies upon the Board shall be filled by appointment by the Governor for the unexpired term. No person shall ever be appointed to membership upon such Board unless he shall at the time of such appointment be the holder of a certificate as a certified public accountant issued by the State Board of Accountancy.

Section 2. The State Board of Accountancy is hereby charged with the responsibility for the administration of this Act, and shall have power to design and use a seal, compel the attendance of witnesses, administer oaths, take testimony and receive proofs concerning all matters within its jurisdiction. It shall formulate rules for its guidance, not inconsistent with the provisions of this Act, and shall print the same for distribution. It shall prescribe a standard of professional conduct and formulate reasonable rules defining unethical practices for

persons holding certificates under this Act. Every person practicing as a public accountant or as a certified public accountant in this State shall be governed and controlled by the rules and standards adopted by the Board.

Section 3. The Board shall annually elect one of its members as chairman and shall select a secretary, who must be a member of the board. It shall make an annual written report to the Governor. It shall keep all applications filed, all documents under oath, a record of the proceedings, and shall maintain a registry of the names and addresses of all persons applying for, and of those receiving, certificates under this Act, any of which, or a certified copy thereof, shall be prima facie evidence of all matters set forth therein, and shall be admissible in evidence in all of the courts of this State.

Section 4. Three members of the Board shall constitute a quorum at any meeting duly called in accordance with the rules to be adopted by the Board. The Board shall hold a meeting at least twice each year, for the purpose of conducting an examination of those who have applied for certificates under this Act. The time for holding such examinations shall be fixed by the rules of the Board and may be changed from time to time, but no such change shall be made unless at least ten days' notice thereof shall have been given to all persons who have applications pending for certificates. The Board may meet, for the purpose of holding examinations and conducting other business, at such places in the State of Florida as may be fixed by the Board.

Section 5. Any person who is a citizen of the United States and a resident of the State of Florida, over the age of twenty-one (21) years, of good moral character and a graduate of a high school with a four years' course of study, or who has had an equivalent education, and who has had not less than three years' experience in the practice of public accounting and who shall otherwise meet the qualifications specified in the rules of said Board, shall be entitled to take an examination for the purpose of determining whether or not such person shall be permitted to practice in this State as a certified public accountant. For the purpose of this section, a resident of Florida is defined as one who has resided in this State for at least twelve (12) months immediately preceding the filing of his application.

Section 6. All persons desiring to receive a permit to practice as a certified public accountant in this State shall file a written application for leave to take an examination before the Board and such application shall be upon a form to be prescribed by the Board, and shall be signed and sworn to by the applicant. Each applicant shall remit to the Board, at the time of filing such application, the sum of Twenty-five (\$25.00) Dollars, which said sum of money shall be retained by, and become the property of, the Board in the event the applicant is permitted to take an examination. If the application to take the examination shall be denied, the said sum of money shall be returned to the applicant. All moneys

received and collected by the Board from applicants shall be disposed of in the manner provided by this Act for the disposition of other funds coming into the hands of said Board.

Section 7. The Board shall conduct examinations by the propounding of questions in writing. The method of conducting the examination and all regulations concerning the same shall be prescribed by the Board in rules to be adopted in accordance with this Act. The Board shall prescribe by such rules methods for grading papers, and shall prescribe what shall constitute a passing grade entitling the applicant to a certificate. The examinations shall be in "Theory of Accounts", "Practical Accountancy", "Auditing", "Commercial Law as Affecting Accountancy", and such other related subjects as shall be specified by the Board.

Section 8. Each person holding a certificate as a certified public accountant or a certificate as a public accountant, whether granted under this Act or under any other Act of the Legislature of Florida, shall, between the first day of January and the 31st day of March, in each year, beginning with the year 1932, notify the Board in writing of his present place of residence, the name of any accountant or firm of accountants by whom he shall be then employed, or the name of any firm of which he shall then be a member, and at the time of transmitting such information he shall pay to the Board the sum of Ten (\$10.00) Dollars as a registration fee. Thereupon, the Board shall issue to such person a registration card showing that such person has duly registered and is entitled to practice in the State of Florida as a certified public accountant or as a public accountant, as the case may be. If any person holding a certificate as a certified public accountant or as a public accountant shall fail to register and pay the fee annually, within the time and in the manner provided by this Act, then at any time thereafter the said Board may notify such person by registered mail, at his address shown upon the records of the Board, requiring such person to register and pay such fee, within thirty (30) days after the mailing of such notice. If such person shall continue to fail to register and pay the said fee within the said period of thirty (30) days, the Board shall enter an order suspending the certificate of such person, and thereupon such person shall no longer be entitled to exercise or enjoy any of the rights or privileges conferred by such certificate until he shall have registered and paid all delinquent registration fees, as herein provided.

Section 9. The Board may, in its discretion, establish such rules and regulations as to the publication of lists of persons holding certificates as certified public accountants and public accountants, as may in the judgment of the Board be for the best interests of the profession of public accounting in the State of Florida.

Section 10. Any person who shall receive from the Board under this Act, or who shall have heretofore receive from the State Board of Accountancy of this State, a certificate to practice as a certified public accountant, shall be styled and known as a "Certified Public Accountant", and no other person shall assume to

use such title or the abbreviation "C. P. A." or any other word, words, letters or figures to indicate that the person using the same is a certified public accountant. Any person who has heretofore received from the State Board of Accountancy of this State a certificate of authority to practice as a public accountant shall be styled and known as a "Public Accountant", and no other person, except a Certified Public Accountant, shall assume to use such designation to indicate that such person is entitled to practice as a public accountant in this State. Any person violating any of the provisions of this section shall be deemed guilty of a misdemeanor, and upon conviction shall be punished by a fine of not more than Five Hundred (\$500.00) Dollars or imprisonment in the County Jail for not more than six months, or both, in the discretion of the trial court.

Section 11. It shall be unlawful for any person to engage in the practice of public accounting in this State as a member of a firm unless he shall be the holder of a certificate of authority as a public accountant or a certificate as a certified public accountant. No person shall practice public accounting in this State under an assumed name, and no certificate as a certified public accountant shall ever be granted to a corporation. Any person violating any of the provisions of this section shall be deemed guilty of a misdemeanor and upon conviction thereof shall be punished by a fine of not more than Five Hundred (\$500.00) Dollars or imprisonment in the County Jail for not more than six (6) months, or both, in the discretion of the trial court.

Section 12. The Board may, in its discretion, adopt rules and regulations providing for the issuance of temporary certificates to persons for the purpose of enabling such persons to fulfill specific engagements or employments, the contracts for which were entered into beyond the limits of the State of Florida. No such temporary certificate shall be valid for more than ninety (90) days after its issuance, and no certificate shall cover more than one engagement, and no such certificate shall be issued to any firm or co-partnership unless all of the members thereof hold certificates as certified public accountants issued under the laws of another State and/or certificates as chartered accountants issued under the laws of a foreign country; and no such temporary certificate shall be issued to an individual unless he holds a certificate as a certified public accountant issued under the laws of another state or country, or a certificate as a chartered accountant issued under the laws of a foreign country. Each person applying for a temporary certificate shall pay to the Board the sum of Ten (\$10.00) Dollars, which shall be disposed of as other monies are required to be disposed of under this Act.

Section 13. All communications between certified public accountants and public accountants and the person, firm or corporation for whom such certified public accountant or public accountant shall have made any audit or other investigation in a professional capacity, and all information obtained by certified public accountants and public accountants in their professional capacity concern--

ing the business and affairs of clients shall be deemed privileged communications in all of the courts of this State, and no such certified public accountant or public accountant shall be permitted to testify with respect to any of said matters, except with the consent in writing of such client or his legal representative.

Section 14. No person may practice in this State as a Certified public accountant or as a public accountant, nor hold himself out to the public as being qualified to practice public accounting, or any phase or branch thereof, in the State of Florida, unless such person shall be the holder of a certificate as a certified public accountant or as a public accountant then in full force and effect under the provisions of this Act; any person violating the provisions of this section shall be deemed guilty of a misdemeanor, and upon conviction thereof shall be punished by a fine of not more than Five Hundred (\$500.00) Dollars, or by imprisonment in the County Jail for not more than six (6) months, or both, in the discretion of the trial court.

Section 15. A person, either individually or as a member of a firm, or an officer or employee of a corporation, shall be deemed to be engaged in practice of public accounting within the meaning and intent of this Act:

(a) Who holds himself out to the public in any manner as one who is skilled in the knowledge, science and practice of accounting and as qualified to render professional services as an accountant for compensation; or

(b) Who maintains an office for the transaction of business as a public accountant, or who, except as an employee of a public accountant, practices accounting, as distinguished from bookkeeping for more than one employer; or

(c) Who offers to receive clients to perform for compensation, or who does perform upon behalf of clients for compensation, professional services that involve or require an audit or verification of financial transactions and accounting records; or

(d) Who operates, signs or certifies for clients reports of audits, balance sheets and other financial, accounting and related schedules, exhibits, statements, or reports which are to be used for publication or for credit purposes or are to be filed with a court or other tribunal or governmental agency, or used for any other purpose; or

(e) Who in general, or as an incident to such work, renders professional assistance to clients for compensation in any or all matters relating to accounting procedure and the recording, presentation and certification of financial facts; or

(f) Who prepares for another and/or signs any statement, schedule, audit, balance sheet, or other document or paper reflecting, or purporting to reflect, the results of an audit or examination of the financial records of books of account of

such person or corporation, which is used, or intended to be used, for the purpose of obtaining or soliciting any loan or credit.

Section 16. It shall be unlawful for any person holding a certificate as a certified public accountant or a certificate of authority as a public accountant to act as the representative, agent or manager, in the State of Florida, in connection with the practice of public accounting, of any person not authorized under the provisions of this Act to practice public accounting in this State, or of any firm or association of persons, unless each member of such firm or association of persons shall be authorized to practice public accounting in this State under the provisions of this Act; provided, that any certified public accountant or firm of certified public accountants residing beyond the limits of the State of Florida, who is or are now represented in the State of Florida by a representative, agent or manager, shall be permitted to continue to be represented in this State by such representative, agent or manager, but no new or successor representative, agent or manager in the State of Florida shall be appointed, employed or selected for such certified public accountant or firm of certified public accountants without the approval in writing of the Board first being had and obtained.

Section 17. Any firm, every member of which is a certified public accountant, after registering the firm name with the Board, may use the designation "Certified Public Accountants" in connection with the firm name. Any firm, every member and resident manager of which is either a certified public accountant or a public accountant, after registering the firm name with the Board, may use the designation "Public Accountants" in connection with the firm name.

Section 18. Any person

(a) Who shall use any other term than Certified Public Accountant, or the abbreviation C. P. A. to indicate that he is a public accountant with a specially granted title; or

(b) Who shall announce by printed or written statement that he holds any membership in any society, association or organization of professional public accountants, unless such society, association or organization has been officially recognized by the Board; or

(c) Who shall, when practicing as a member of a firm, announce either in writing or by printing, or represent verbally, that the firm is practicing as "Certified Public Accountants", unless all members of the firm are holders of valid and unrevoked certificates as certified public accountants issued by the State Board of Accountancy of this State; provided, that any person holding a certificate in good standing as a certified public accountant or as a public accountant granted by the State Board of Accountancy of this State, when acting as a representative, partner or manager of an individual or firm, properly qualified to practice public accounting under the laws of a State, or States, other than Florida, may hold

out to the public that such individual is, and/or that such individuals are, so qualified; or

(d) Who shall attempt to practice public accounting under an assumed name, or in the name of a corporation; or

(e) Who shall, as a member of a firm, announce either in writing or by printing, or represent verbally, that the firm is practicing as "Public Accountants", unless all members of the firm are holders of certificates of authority to practice as public accountants and/or certificates as certified public accountants within the meaning of this Act; provided that any person holding a certificate in good standing as a certified public accountant or as a public accountant granted by the State Board of Accountancy of this State, when acting as a representative, partner or manager of an individual or firm, properly qualified to practice public accounting under the laws of a State or States, other than Florida, may hold out to the public that such individual is and/or that such individuals are, so qualified; or

(f) Who shall as an officer of a corporation permit it to practice public accounting; or

(g) Who holds himself out to the public as a certified public accountant, or who assumes to practice as a certified public accountant, unless he has received and holds a certificate as such from the State Board of Accountancy; or

(h) Who holds himself out to the public as a public accountant or who assumes to practice as a public accountant unless he has received and holds a certificate of authority from the State Board of Accountancy; or

(i) Who shall practice, or hold himself out as qualified to practice, as a certified public account or as a public accountant after his certificate has been revoked, or during the time that his certificate is suspended; or

(j) Who shall practice, as an individual or as a member of a firm, or who shall permit a firm of which he is a member to practice, as a certified public accountant or as a public accountant, unless a registration card has been duly secured for the current year in accordance with the provisions of this Act; or

(k) Who shall sell, buy, give, or obtain an alleged certificate as a certified public accountant or certificate of authority or a registration card in any other manner than as provided for by this Act; or

(l) Who shall attempt to practice as a certified public accountant or as a public accountant under guise of a certificate not issued by this Board, or under cover of a certificate obtained illegally or fraudulently; or

(m) Who shall knowingly certify to any false or fraudulent report, certificate, exhibit, schedule or statement; or

(n) Who shall attempt by any subterfuge to evade the provisions of this Act while practicing public accounting; or

(o) Who shall, as an individual or as a member of a firm or as an officer of a corporation, permit to be announced by printed or written statement, or shall represent verbally, that any report, certificate, exhibit, schedule or statement has been prepared by a certified public accountant or by a public accountant when the person who prepared same was not such certified public accountant or public accountant, except when such person is the employee of a certified public accountant or public accountant, or a firm of certified public accountants or public accountants, shall be deemed guilty of a misdemeanor, and upon conviction thereof shall be punished by a fine of not more than Five Hundred (\$500.00) Dollars for each offense or imprisonment in the County Jail for a period not exceeding six (6) months, or by both such fine and imprisonment, in the discretion of the trial court.

Section 19. All statements, records, schedules and memoranda made by a certified public accountant or a public accountant, or by the employee or employees of a certified public accountant or of a public accountant, incident to, or in the course of, professional service to a client, except the reports submitted by such certified public accountant or public accountant to the client, shall be and remain the property of such certified public accountant or public accountant in the absence of an express agreement between the certified public accountant or public accountant and the client.

Section 20. The display of a card, sign, advertisement or directory listing, or the issuance of a letterhead, bearing a persons name as a practitioner of public accounting shall be prima facie evidence in any hearing or prosecution against such person that the person whose name is so carried thereon is responsible for the same and that he is announcing himself thereby to be engaged in the practice of public accounting. In any hearing or prosecution under this Act, the proof of a single act prohibited by law shall be sufficient, without proving a general course of conduct.

Section 21. The Board may, in its discretion, issue a certificate as a certified public accountant to any applicant who holds a valid and unrevoked certificate as a certified public accountant issued by, or under the authority of, another State or political subdivision of the United States, or who holds a valid and unrevoked certificate as a chartered accountant issued by, or under the authority of, a foreign country; provided the applicant has complied with the provisions of this Act and the rules of the Board and (a) the original certificate was secured as the result of an examination which in the judgment of the Board was the equivalent of the standard established by it; or (b) the holder has been maintaining an office for the practice of public accounting under the authority of such certificate for a period of five (5) years; provided that the State or country issuing

the original certificate grants similar privileges to persons holding certificates as certified public accountants issued under the laws of this State.

Section 22. Any certificate to practice as a certified public accountant or as a public accountant may be revoked and cancelled or suspended for a definite period, not to exceed two years, when it shall appear to the Board:

(a) That such person has been guilty of an act described in Section 18 of this Act; or,

(b) That such person has been convicted of a felony; or,

(c) That the said certificate was obtained by fraud or deceit; or,

(d) That such person has been guilty of any fraudulent, wrongful or unlawful act while holding such certificate; or,

(e) That such person was guilty of a fraudulent, wrongful or unlawful act prior to the issuance of the certificate and of which the Board did not have knowledge at the time of the issuance of the certificate; or

(f) That any reason exists which would have justified the refusal of the certificate in the first instance; or

(g) Because of the commission by the holder of a certificate of any act which renders him unfit to associate with the fair and honorable members of the accounting profession; or

(h) That such person is a habitual drunkard.

A certificate may be revoked or suspended only by the unanimous vote of all members of the Board for a period not to exceed two years for the violation by the holder thereof of any of the rules or canons or professional ethics promulgated by the Board.

No certificate shall be revoked, or the operation thereof suspended, until after the Board shall have had a hearing, at which the person holding such certificate shall be entitled to be present and to be represented by counsel. The Board shall prescribe rules and regulations for receiving complaints against any person holding a certificate issued under this Act and for the filing of charges against any such person by the Board itself. When any such complaints or charges shall be filed, a copy thereof shall be mailed, under the direction of the Board, by registered mail, to the person against whom such complaint or charge is made, at the address of such person as shown upon the records of the Board; and with such copy of the charge or complaint there shall be transmitted a notice that a hearing thereon will be had before the Board at a time and place to be specified, not less than thirty (30) days after the mailing of such notice. The burden of proof of such charges shall rest upon the persons who shall have preferred the same, or upon the Board, as the case may be. At the time fixed

for such hearing, or at any adjournment which may be granted by the Board, the matter shall proceed to hearing. The Board, in its discretion, may be represented by counsel employed by the Board. If the complaint or charge shall be sustained, the Board may enter an order revoking or suspending the certificate, as provided by this Act, or may censure the holder of the certificate. If the complaint or charge be not sustained, an order shall be entered by the Board exonerating the holder of the certificate.

Section 23. All moneys collected by the Board from fees prescribed or authorized to be charged by this Act shall be received and accounted for by the Board or by the Secretary of the Board under its direction. Such moneys shall be used to defray administration expenses, which shall include the actual traveling expenses of members of the Board and the Secretary in attending official meetings; the salary of the Secretary and incidental expenses of administration; the cost of taking testimony and procuring the attendance of witnesses before the Board or its committees; office help and clerical help for the chairman of the Board; costs of all legal procedure taken under the provisions of this Act for the enforcement thereof. All bills shall be audited and approved by the Board or by a committee of the Board appointed for that purpose. Should the receipts from such fees exceed the expenses aforesaid the balance or overplus shall be paid into the State Treasury. The Board shall have the right to retain and hold at all times a surplus in money sufficient in the judgment of the Board to meet the needs of the Board. In no event shall any expenses incurred by the Board be a charge upon the funds of the State. The Board shall obtain proper and approved collateral security for all bank deposits and shall designate a depository for its funds.

Section 24. All moneys, records and documents now in the hands of the State Board of Accountancy or any member or officer thereof belonging to said Board shall be, upon the appointment of the Board required to be appointed by this Act, turned over to such new Board, and shall become the property thereof, and such moneys shall be disposed of in the manner provided by this Act with respect to fees which shall hereafter come into the possession of the State Board of Accountancy.

Section 25. The provisions of this Act shall not be construed to invalidate any certificate heretofore granted, or registration made, under Chapter 12290, Laws of Florida, Acts of 1927, or any other law of Florida heretofore existing.

Section 26. Wherever the term "Board" is used in this Act, it shall be deemed and construed to mean the State Board of Accountancy created under this Act unless otherwise specified.

Wherever the term "Certified Public Accountant" is used in this Act, it shall be deemed and construed to mean a person holding a certificate to practice as a

certified public accountant issued under this Act, or any law of the State of Florida heretofore in force and effect.

Wherever the term "Public Accountant" is used in this Act, it shall be deemed and construed to mean a person holding a certificate of authority to practice as a public accountant issued under the provisions of any law of the State of Florida.

Wherever in this Act words importing the masculine gender shall be used, the same shall be applied to, and shall include the feminine gender.

Section 27. Any honorably discharged war veteran who is a citizen of the State of Florida and who incurred a disability during military service shall be issued a certificate authorizing him to practice as a Certified Public Accountant, provided such War Veteran has been actively engaged in the profession of Accounting in his own name, under a tradename or in the office of a Certified Public Accountant or in a combination of these three connections with the profession for a total of five years prior to the passage of this Act and has registered each year since 1927, and, provided such War Veteran make application to the State Board of Accountancy for such Certificate within six months subsequent to the passage of this Act.

Section 28. Any disabled War Veteran who was disabled during the period of 1927 and who could not register at that time to practice as a public accountant as required before December 31, 1927, owing to his disability and absence from the State or otherwise and who has now regained his health and is desirous of engaging in public practice is hereby permitted to register as a Public Accountant.

Section 29. A person who has completed a four years course in Accountancy at either of the two Florida Universities then after one year's work with a registered Accountant's office they will be entitled to take said examination to become a Certified Public Accountant.

Section 30. The Board is hereby authorized to accept applications from persons who had the experience required by Section 3922 of the Acts of 1927 but who failed to apply within the time limit set by such Section, and to extend to any such persons whatever benefits they should have received had applications been properly made, provided such applicants be of good moral character.

Section 31. All laws or parts of laws in conflict with this Act are hereby repealed.

Section 32. If any section, clause, paragraph or provision of this Act shall be held to be unconstitutional or otherwise void or inoperative it shall not affect the remainder of this Act.

Section 33. This Act shall take effect and be in force from and after its passage and approval by the Governor, or upon becoming a law without such approval.

Approved June 25, 1931.

RULES RELATING TO THE HOLDING OF EXAMINATIONS AND ISSUANCE OF CERTIFICATES, ETC.

- I. All former rules are hereby revoked.
- II. These rules may be amended at any time by the vote of any three members of the Board.
- III. The Board shall hold in May and November of each year a written examination of applicants for the certificate of Certified Public Accountant. At these examinations, the examination questions of the American Institute of Accountants shall be used. The rules governing the examinations of the American Institute of Accountants shall also be used by this Board at such examinations.
- IV. Applicants for permission to sit in the regular semi-annual examinations of the Board in May and November of each year shall be filed with the Board not less than sixty days before said examinations take place.
- V. Applications for permission to sit in the regular semi-annual examinations of the Board, applications for license to temporarily practice public accounting in the State of Florida, and applications for certificates to be issued under Section 21 of the Law creating this Board shall be made in writing on forms adopted by the Board and shall be approved by a quorum of the members of the Board.
- VI. Any person who is an applicant for a certificate to practice as a certified public accountant and who sits in a regular examination held by the Board and who passes in two subjects, may sit in any one or all of the three successive examinations. The fee for each extended examination shall be \$10.00.
- VII. No certificate as certified public accountant shall be issued to any person under the provisions of Section 21 unless the person applying for such certificate shall, at the time of making application for such certificate, reside in the State of Florida.
- VIII. The acceptance by this Board, subsequent to June 25th, 1931, of an application to sit in any one of its regular semi-annual examinations shall cover the next three regular semi-annual examinations of the Board, but the Board reserves the right to cancel any such acceptance by issuing notice thereof in writing, or by telegraph, or by telephone, not less than twenty-four hours prior to the beginning of any one of the three said examinations.
- IX. Any certificate to practice as a certified public accountant or public accountant issued by this Board shall be signed by the Chairman and by the secretary and by at least one other member of the Board, and shall be executed under the Seal of the Board. Annual registration cards of certified public accountants and public accountants as provided in Section 8 of the Act of Legislature creating this Board, and temporary licenses to practice as a public accountant as provided for in Section 12 of said Act, shall be signed by the Chairman and Secretary of this Board only, and shall have imprinted thereon a likeness of the Seal of this Board.

A STANDARD OF PROFESSIONAL CONDUCT AND RULES DEFINING
UNETHICAL PRACTICES FOR PERSONS HOLDING CERTIFICATES
UNDER CHAPTER 15637 COMPILED GENERAL LAWS OF 1931

1. All former rules are hereby revoked.
2. These rules may be amended at any time by the vote of any three members of the Board.
3. The preparation and/or certification by any Certified Public Accountant or Public Accountant of any exhibit, statement, schedule or other form of accountancy work, containing an essential misstatement of fact, or omission therefrom of such a fact as would amount to an essential misstatement, or a failure to put a client, prospective investors or creditors on notice in respect to an essential or material fact not specifically shown in the balance sheet itself, is *ipso facto* conduct under the provisions of Section 22d of the above named Act, upon proper presentation of proof that such misstatement was either wilful or the result of such gross negligence as to be inexcusable.
4. The acceptance, directly or indirectly, by any Certified Public Accountant or Public Accountant practicing either on his or her own account, or as a member of a partnership or other organization, or as an employee of a Certified Public Accountant or Public Accountants, from the laity of any commission, brokerage or other participations for professional or commercial business turned over to others as an incident of service to clients, is wrongful conduct under the provisions of Section 22d of the above named Act.
5. The allowance, or agreement to allow, directly or indirectly, of a commission, brokerage, or other participation by the laity in the fees or profits of his professional work by a Certified Public Accountant or Public Accountant practicing under the provisions of the above named Act, is wrongful conduct under the Provisions of Section 22d of the above named Act.
6. No Certified Public Accountant or Public Accountant, shall certify to any accounts, exhibits, statements, schedules or other forms of accountancy work which have not been verified entirely under the supervision of himself, of a member of his firm, or an associate or member of his staff and any Certified Public Accountant or Public Accountant so doing is guilty of wrongful conduct under the provisions of Section 22d of the above named Act.
7. Any Certified Public Accountant or Public Accountant who has been found guilty of fraud or an attempt to defraud a client or any person, firm or corporation in connection with his professional work or business, and/or who in his professional work or business has been found guilty of fraud and/or who has been found guilty of conspiracy to defraud the Government of the United States of America in any matters relating to Federal Income Tax or Federal Estate Tax, is deemed guilty of wrongful conduct under Section 22d of the above named Act.

8. Any Certified Public Accountant or Public Accountant who accepts or takes part in any engagement, either on his or her own account, or as a member of a partnership or other organization, or as the employee of a Certified Public Accountant or Public Accountant, involving Income Tax, Estate Tax or other tax matters, which the said Certified Public Accountant or Public Accountant has had prior contact as an employee of the United States Government or Political Subdivision thereof, is deemed guilty of wrongful conduct under Section 22d of the above named Act.
9. Any Certified Public Accountant or Public Accountant, practicing under the provisions of the above named Act, who enters into a contract, expressed or implied to perform a specific service or specific services, in consideration of the payment to such Certified Public Accountant or Public Accountant of a specified sum of money, which payment is to be for a definitely fixed amount, which amount is not based upon a per diem charge or upon the length of time required for the rendering of such service or services, and who fails to perform such service or services as he had agreed to perform, is deemed guilty of wrongful conduct under the provisions of Section 22d of the above named Act. This Board in determining whether or not the service or services so rendered have been or have not been rendered in accordance with the agreement of such Certified Public Accountant or Public Accountant, shall measure the extent and sufficiency of such service or services, according to the general understandings, customs and practice of the profession of public accountancy as practiced in the United States of America. In the event that this Board shall find that such service or services have not been rendered in accordance with agreement, and so advises the said Certified Public Accountant or Public Accountant who shall then fail within a reasonable length of time to complete such service or services without further compensation in manner deemed satisfactory to this Board, unless excused therefrom by the client, then the said Certified Public Accountant or Public Accountant is deemed guilty of wrongful conduct under the provisions of Section 22d of the above named Act. PROVIDED, HOWEVER, that any person found by this Board to have been guilty of wrongful conduct through failure to satisfactorily perform services as specified in this rule, and who thereafter completes the performance of such service in a manner satisfactory to this Board, within such time as to this Board shall appear to be fair and reasonable, shall not be deemed to be guilty of wrongful conduct as specified in this rule.
10. The suspension and/or revocation by the Board issuing same of a certificate as Certified Public Accountant issued by another State, by virtue of which certificate the State Board of Accountancy of the State of Florida has issued to the holder thereof a reciprocity certificate as Certified Public Accountant, as provided for under Section 21 of the Revised General Statutes of Florida relating to the Holding of Examinations and Issuance of Certificates, etc., shall be taken and held as prima facie evidence of wrongful conduct under the provisions of Section 22d of the above named Act.

ALPHABETICAL LIST OF
CERTIFIED PUBLIC ACCOUNTANTS
 AUTHORIZED TO PRACTICE
 THEIR PROFESSION IN THE STATE OF FLORIDA
 FOR THE YEAR 1932

C. P. A. Certificate Number	1932 Registration Card Number	NAME	ADDRESS
19	508	Abernethy, W. M.	425 St. James Building Jacksonville, Florida
73	464	Andrews, Horrie P.	414 Citrus Exchange Bldg. Tampa, Florida
54	424	Arner, W. W.	252 Halcyon Arcade Miami, Florida
91	425	Asher, J. B.	O. B. & T. Building Orlando, Florida
116	494	Baker, Lester H.	1950 Larchmont, Ft. Myers, Fla.
157		Beery, S. R.	1512 So. Mills St. Orlando, Fla.
3	445	Bennett, Russell W.	133 East Forsyth St. Jacksonville, Florida
74	459	Bigham, Jay E.	P. O. Box 1063 Tampa, Florida
40	458	Bogue, Russell S.	P. O. Box 1063 Tampa, Florida
46	467	Boyd, Orton W.	1308 Harvey Building, Wst Palm Beach, Florida
31	402	Bryant, C. Cecil	Ocala, Florida
147	437	Carter, A. H.	1625 Barnett National Bank Building Jacksonville, Florida
35	405	Cassatt, Geo. A.	308 Magnolia Arcade St. Petersburg, Florida
59	421	Cochrane, J. P.	Citizens Bank Bldg. West Palm Beach, Florida
34	451	Colley, Frank B.	Florida Baptist Building Jacksonville, Florida
92	473	Collins, Alfred E.	611 Citizens Bank Building Tampa, Florida
75	471	Costar, Charles B.	501 Ingraham Building Miami, Florida
25	414	Cowles, Frank L.	P. O. Box 164 Tampa, Florida
152	507	Curtis, Omer G.	711 S. Dakota Avnue Tampa, Florida
135	427	Delany, Thos. H.	Room 416 Central Office Bldg. Tampa, Florida
76	403	Dickinson, G. M.	116½ E. Indiana Ave. DeLand, Florida
142	457	Divine, W. F., Jr.	Harvy Building, West Palm Beach, Florida
77	463	Edwards, Clifford A.	414 Citrus Exchange Bldg. Tampa, Florida

(Alphabetical List of Certified Public Accountants of Florida—Continued)

C. P. A. Certificate Number	1932 Registration Card Number	NAME	ADDRESS
62	491	Ellis, Mack C.	P. O. Box 767 Jacksonville, Florida
148	499	Epperson, Clyde A.	826 Ingraham Bldg. Miami, Florida
38	443	Fisher, P. W.	Barnett National Bank Building Jacksonville, Florida
9	450	Ford, George H.	Florida Baptist Building Jacksonville, Florida
27	470	Forney, W. J.	1847 Pearl Street Jacksonville, Florida
14	498	Foy, H. V.	First National Bank Building Tampa, Florida
153	502	Frost, Herbert J. G.	DeWitt Taylor Building Winter Haven, Florida
55	488	Furman, M. G.	500-3 Meyer Kiser Building Miami, Florida
150	504	Gamer, Fred G.	410 Security Building Miami, Florida
36	412	Gluick, L.	28 East 31st Street New York City, N. Y.
78	460	Goldstein, Harry	1601-3 Congress Building Miami, Florida
63	439	Goodrich, C. H.	Florida Baptist Building Jacksonville, Florida
79	417	Graham, H. B.	First National Bank Building Miami, Florida
32	444	Graham, Homer G.	541 Seybold Building Miami, Florida
80	448	Gunby, John W.	Barnett National Bank Building Jacksonville, Florida
134	411	Haines, L. H.	543 West Yale Avenue Orlando, Florida
64	442	Hall, John A.	Barnett National Bank Building Jacksonville, Florida
2	447	Hansbrough, J. A.	P. O. Box 789 Tampa, Florida
65		Harris, Benj. C.	Internal Revenue Dept. Jacksonville, Florida
94	430	Hartman, Joseph	301 Bisbee Building Jacksonville, Florida
140	440	Harvey, P. J.	Lafayette Arcade Tampa, Florida
155	505	Hay, S. George	1625 Barnett National Bank Building Jacksonville, Florida
66	485	Highgate, D. A.	P. O. Box 997 Orlando, Florida
145	438	Hill, Gordon M.	1625 Barnett National Bank Building Jacksonville, Florida
143	455	Himes, I. I.	1106-7 Harvey Building West Palm Beach, Florida
144	456	Himes, Whitney B.	1106-7 Harvey Building West Palm Beach, Florida

(Alphabetical List of Certified Public Accountants of Florida—Continued)

C. P. A. Certificate Number	1932 Registration Card Number	NAME	ADDRESS
109	462	Holley, J. D. A.	906 Tampa Theatre Building Tampa, Florida
47	408	Hunter, G. L. C.	Lakeland, Florida
137	433	James, B. E.	Florida Baptist Building Jacksonville, Florida
24	468	Jordan, J. M.	439 St. James Building Jacksonville, Florida
113	510	Karshner, Roy	Hurt Building Atlanta, Georgia
104	466	Keen, W. E.	P. O. Box 1865 West Palm Beach, Florida
118	476	Keller, James I.	First National Bank Building Miami, Florida
67	474	Kluttz, Oren E.	1096 Ingleside Avenue Jacksonville, Florida
83	483	LeBaron, E. T.	314 Dyal-Upchurch Building Jacksonville, Florida
124	492	Lemon, George L.	212 Julia Street Jacksonville, Florida
126	435	Lester, A. Gilbert	DeWitt Taylor Building Winter Haven, Florida
85	410	Mare, John B.	1109 N. Reus Street Pensacola, Florida
68	481	Mason, D. J.	P. O. Box 1672 Orlando, Florida
56	415	Meighen, Rex	304-5 Tampa Gas Co. Building Tampa, Florida
84	406	Milligan, Claude K.	1317 Barnett National Bank Building Jacksonville, Florida
151	509	Milton, W. F.	First National Bank Building Miami, Florida
106	495	Montenegro, M. A.	Room 811, Wallace S. Building Tampa, Florida
132	479	Moore, Basil C.	C/o Pentland, Gray & Moore Sanford, Florida
1	469	Mucklow, Walter	1606 Barnett National Bank Building Jacksonville, Florida
146	461	Murphy, Vincent J.	1134 18th Avenue No. St. Petersburg, Florida
123	434	Murrow, W. S.	C/o State Comptroller's Office Tallahassee, Florida
69	453	McCall, Geo. F.	242 Courthouse Miami, Florida
15	478	McCann, Joseph F.	97 Columbia Heights, Brooklyn, New York
22	423	Oates, L. A.	Realty Board Building Miami, Florida
96	490	Parke, Ernest L.	Breakers Hotel Miami Beach, Florida
18	449	Pentland, Robert, Jr.	First National Bank Building Miami, Florida

(Alphabetical List of Certified Public Accountants of Florida—Continued)

C. P. A. Certificate Number	1932 Registration Card Number	NAME	ADDRESS
129	404	Phillips, Joseph E.	P. O. Box 1865 Ft. Lauderdale, Florida
20	482	Potter, Charles C.	P. O. Box 1672 Orlando, Florida
125	416	Purvis, Hugh F.	1008-9 Biscayne Building Miami, Florida
52	436	Putnam, Worcester	Hall Building St. Petersburg, Florida
114	496	Quinn, Jim	Temple Terrace Estates Tampa, Florida
112	497	Rabe, Albert A.	504 First National Bank Building St. Petersburg, Florida
70	418	Ramsey, Geo. J.	913 First National Bank Building Miami, Florida
51	484	Richey, M. Luella	C/o Florida State College for Women Tallahassee, Florida
108	480	Robertson, J. L.	Post Office Building Daytona Beach, Florida
49	465	Roeschner, George H.	415 Citrus Exchange Building Tampa, Florida
28	409	Roullier, R.	207 Main Street Jacksonville, Florida
119	401	St. John, N. D.	90 Broad Street New York City, N. Y.
102	452	Schuyler, F. D.	805 Barnett National Bank Building Jacksonville, Florida
71	486	Schwaen, George H.	3411 Lykes Avenue Tampa, Florida
87	419	Selden, Charles B.	912-16 First National Bank Building Miami, Florida
139	426	Senseney, Charles G.	408 Tampa Theatre Building Tampa, Florida
107	454	Sheldon, E. R.	604 Florida Theatre Building St. Petersburg, Florida
98	413	Shepard, Lee C.	307 Central National Bank Building St. Petersburg, Florida
90	420	Sjostrom, P. Robt. G., Sr.	252 Halcyon Arcade Miami, Florida
141	472	Spillane, Thos. R.	Internal Revenue Agent in Charge Jacksonville, Florida
72	489	Straton, Charles E.	407 Graham Building Jacksonville, Florida
R-9	487	Strong, Jesse P.	3105 S. Dakota Avenue, N. E. Washington, D. C.
128	422	Stuart, C. H.	507 East Giddens Avenue Tampa, Florida
131	500	Tait, Edward B.	17 N. W. Third Street Miami, Florida
154	428	Turnburke, Harry M.	Manson Arcade Clearwater, Florida
89	407	Turner, William H.	P. O. Box 1304 Miami, Florida

(Alphabetical List of Certified Public Accountants of Florida—Continued)

C. P. A. Certificate Number	1932 Registration Card Number	NAME	ADDRESS
138	446	Valdes, James F.	711 Bradenton Bank Building Bradenton, Florida
61	432	Van D'Elden, Frank	507 City National Bank Building Miami, Florida
159	506	Varnedoe, Ira J.	Fifth Floor Rogers Building Jacksonville, Florida
43	493	Walton, William O.	1601 Congress Building Miami, Florida
R-5	475	Weber, Otto F.	215-17 Shoreland Building Miami, Florida
99	429	Weiss, Paul J.	515 First National Bank Building Miami, Florida
21	441	Wilkins, Martin L.	318 LaFayette Arcade Tampa, Florida
7	431	Williams, Francis M.	400 Law Building Jacksonville, Florida
100	477	Williams, Lewis	1014 First National Bank Building Tampa, Florida

ALPHABETICAL LIST OF
PUBLIC ACCOUNTANTS
 AUTHORIZED TO PRACTICE
 THEIR PROFESSION IN THE STATE OF FLORIDA
 FOR THE YEAR 1932

Certificate of Authority Number	1932 Registration Card Number	NAME	ADDRESS
357	1291	Abess, Leonard L.	2 State Street Hartford, Connecticut
201	1337	Alford, L. E.	916 First National Bank Building Tampa, Florida
200	1215	Allen, Edward C.	P. O. Box 1451 Fort Myers, Florida
359	1177	Andrews, John	C/o Eli Witt Cigar Company Tampa, Florida
205	1145	Baker, C. E.	512 O. B. & T. Building Orlando, Florida
106	1284	Baker, L. Warren	440 St. James Building Jacksonville, Florida
206	1301	Ballou, Charles A.	10 Lewis Bank Building Tallahassee, Florida
107	1342	Barnard, J. C.	P. O. Box 1449 Orlando, Florida
362	1163	Barnes, M. H.	C/o Neville, McIver, Barnes & Co. Savannah, Georgia
108	1253	Bell, W. H.	1625 Barnett National Bank Building Jacksonville, Florida
109	1151	Benjamin, Edward G.	710 Ingraham Building Miami, Florida
363	1245	Blyth, L. W.	906 Exchange Building Miami, Florida
112	1188	Bourne, Clifford, N.	P. O. Box 375 Miami Beach, Florida
334	1158	Boyce, Jr., Frank B.	P. O. Box 1541 Sarasota, Florida
7	1320	Boyle, John C.	Sixth and Welsh Streets Chester, Pennsylvania
352	1197	Brawley, John M.	Bryan Building Haines City, Florida
214	1216	Bruton, E. P.	604 First National Bank Building Tampa, Florida
9	1194	Bucy, O. E.	406-7 Realty Board Building Miami, Florida
10	1221	Bunting, N. H.	208-9 Real Estate Exchange Building Lake Wales, Florida
216	1176	Butler, Alfred D.	P. O. Box 1633 West Palm Beach, Florida
218	1203	Callaway, C. C.	821 Comeau Building West Palm Beach, Florida
441	1307	Cantrell, C. G.	216 Cass Street Tampa, Florida
475	1333	Carlisle, Lawrence W.	203 Washington Street Tampa, Florida

(Alphabetical List of Public Accountants of Florida—Continued)

Certificate of Authority Number	1932 Registration Card Number	NAME	ADDRESS
219	1344	Carty, Theo. van Rhyn	416 Tampa Street Tampa, Florida
239	1167	Cathrae, M. M.	Eustis, Florida
240	1168	Cathrae, W. M.	Eustis, Florida
222	1335	Chassevent, G. R.	P. O. Box 624 Coral Gables, Florida
353	1161	Clarke, Ike L.	210 City Building St. Augustine, Florida
225	1327	Cleaveland, Harold H.	P. O. Box 272 Pensacola, Florida
14	1165	Cleaneay, Frank B.	P. O. Box 582 Hollywood, Florida
202	1181	Cole, Fred E.	311 Barnett Building Jacksonville, Florida
224	1340	Coleman, Claude D.	P. O. Box 1541 Sarasota, Florida
119	1234	Conner, C. B.	551 Fifth Avenue New York City, N. Y.
227	1247	Cooley, Julius M.	207 West Wilder Avenue Tampa, Florida
465	1293	Craber, J. C.	Apt. "C", 2749 Vernon Terrace Jacksonville, Florida
229	1228	Cusson, Jr., A. L.	2325 Thirteenth Street South St. Petersburg, Florida
18	1303	Dahlberg, B. I.	Burwell Building Knoxville, Tennessee
122	1265	Dawson, Hollis B.	1106-7 Harvey Building West Palm Beach, Florida
234	1283	Devlin, Philip	1502 Barnett National Bank Building Jacksonville, Florida
368	1282	Dew, E. Randolph	304 Guaranty Building West Palm Beach, Florida
19	1319	Dismore, George B.	657 East Bay Street Jacksonville, Florida
369	1254	Dunn, Homer A.	1625 Barnett National Bank Building Jacksonville, Florida
341	1296	Dunn, Morey	Guaranty Building West Palm Beach, Florida
461	1268	Dyer, James R.	P. O. Box 3514 Clearwater, Florida
236	1289	Edmisson, Robert E.	5410 Seminole Avenue Tampa, Florida
237	1345	Edwards, Jesse B.	P. O. Box 737 Plant City, Florida
125	1297	Edwards, V.	215-17 Shoreland Building Miami, Florida
126	1218	Emery, William J.	510 Security Building Miami, Florida
242	1223	England, William R.	Avon Park, Florida

(Alphabetical List of Public Accountants of Florida—Continued)

Certificate of Authority Number	1932 Registration Card Number	NAME	ADDRESS
371	1242	Ernst, A. C.	906 Exchange Building Miami, Florida
337	1173	Ewouds, C.	204-5 Realty Building Jacksonville, Florida
373	1263	Falsone, Frank J.	1801½ 21st Street Tampa, Florida
24	1271	Field, Frederick T.	100 East Las Olas Boulevard Fort Lauderdale, Florida
473	1182	Field, William H.	P. O. Box 287 Miami Springs, Florida
372	1244	Figsby, F. H.	906 Exchange Building Miami, Florida
374	1213	Fisher, Clyde W.	P. O. Box 51 West Palm Beach, Florida
128	1196	Fluno, A. S.	P. O. Box 854, Winter Park, Florida
129	1329	Forbes, John F.	Crocker Building San Francisco, California
25	1312	Ford, W. H.	140 First Street Titusville, Florida
131	1252	Foye, Arthur B.	1625 Barnett National Bank Building Jacksonville, Florida
130	1156	Frey, Oscar H.	3267 Ruckle Street Indianapolis, Indiana
132	1257	Friedman, Edward	721 Seybold Building Miami, Florida
133	1278	Gane, O. A.	215 South Olive Avenue West Palm Beach, Florida
135	1144	Garrett, Ellison H.	512 O. B. & T. Building Orlando, Florida
30	1286	Geise, N. C.	2 Abstract Building Palatka, Florida
244	1321	Gentry, William O.	224½ South Beach Street Daytona Beach, Florida
466	1204	Given, A. F.	254 Halcyon Arcade Miami, Florida
136	1325	Goehring, Reaves F.	670 Sixth Street Stuart, Florida
28	1219	Gray, Howard W.	C/o University of Florida Gainesville, Florida
245	1304	Gray, Sydney G.	C/o Pentland, Gray & Moore Sanford, Florida
29	1339	Greene, Clarence F.	P. O. Box 5 Tallahassee, Florida
379	1159	Griffin, John G.	606-7 Realty Board Building Miami, Florida
381	1229	Griffith, Randolph C.	609 O. B. & T. Building Orlando, Florida
105	1174	Gustafson, Raymond H.	912 Equitable Building St. Petersburg, Florida
249	1343	Hackney, James H.	526 Central Avenue St. Petersburg, Florida

(Alphabetical List of Public Accountants of Florida—Continued)

Certificate of Authority Number	1932 Registration Card Number	NAME	ADDRESS
139	1318	Hagerman, Franklin B.	911 North Spring Street Pensacola, Florida
250	1146	Hall, DeLeon F.	North Orange Realty Building Apopka, Florida
251	1190	Hamilton, Roy W.	119 Spencer Futch Building Lakeland, Florida
32	1316	Hammond, Grattan	P. O. Box 1672 Orlando, Florida
343	1169	Hardeman, Thomas	Thomasville, Georgia
384	1224	Harper, C. A.	Masonic Temple Building South Jacksonville, Florida
385	1281	Hart, H. O.	818 Harvey Building West Palm Beach, Florida
252	1280	Hart, Ralph M.	818 Harvey Building West Palm Beach, Florida
138	1241	Hauck, Harry L.	301-3 Bisbee Building Jacksonville, Florida
443	1258	Hawkins, I. Walter	116 West Indiana Avenue DeLand, Florida
96	1199	Henson, Worth	203 Bradenton Bank Building Bradenton, Florida
36	1299	Hoffman, F. L.	212 Bryan Court Building Fort Lauderdale, Florida
144	1231	Horwath, Edmund J.	551 Fifth Avenue New York City, N. Y.
143	1232	Horwath, Ernest B.	551 Fifth Avenue New York City, N. Y.
147	1233	Horwath, John N.	2038 Straus Building Chicago, Illinois
97	1322	Ibbetson, Bertram	Robertson Building Ocala, Florida
69	1220	Icenhour, John E.	P. O. Box 1044 Jacksonville, Florida
39	1324	Irvine, Nesbitt E.	P. O. Box 2827 St. Petersburg, Florida
389	1314	Irwin, Elmer F.	229 Liggett Building Jacksonville, Florida
448	1338	Jessup, Charles B.	229 Liggett Building Jacksonville, Florida
41	1212	Johnson, Harold C.	Manatee, Florida
42	1211	Johnson, Rollo H.	814 Florida National Bank Building Miami, Florida
356	1351	Jones, Edwin P.	124 North Summerlin Street Orlando, Florida
146	1295	Jones, Harold G.	1505 Congress Building Miami, Florida
40	1240	Jones, Luther W.	511 Hall Building St. Petersburg, Florida
150	1206	Kaiser, Julius H.	237 Republic Building Miami, Florida

(Alphabetical List of Public Accountants of Florida—Continued)

Certificate of Authority Number	1932 Registration Card Number	NAME	ADDRESS
262	1264	Kendall, Peter C.	826 Ingraham Building Miami, Florida
43	1294	Kennerly, M. A. (Mrs.)	C/o County Judge's Office Palatka, Florida
44	1180	Kitson, F. Scott	C/o The Miami Herald Miami, Florida
265	1153	LaBaw, William B.	227 Shoreland Building Miami, Florida
391	1300	Lasry, Joseph H.	P. O. Box 331 Miami Beach, Florida
267	1310	Leach, G. Bland	Mote Block Leesburg, Florida
392	1274	Leppard, William M.	1130 Candler Building Atlanta, Georgia
50	1350	Lesser, Charles H.	9 East 40th Street New York City, N. Y.
266	1306	Lester, Simeon H.	1639 N. W. Third Street Miami, Florida
49	1160	Lindfors, Charles H.	Sweet Building Fort Lauderdale, Florida
393	1326	Lindfors, Ernest C.	Pompano, Florida
269	1287	Lord, James E.	113 West Forsyth Street Jacksonville, Florida
151	1248	Ludlam, Charles S.	4251 Meridian Avenue Miami Beach, Florida
271	1311	Lynch, Thomas P.	510 Barnett National Bank Building Jacksonville, Florida
397	1269	Mactye, W. H.	1102 First Trust Building Miami, Florida
152	1209	Mahony, John	1009 Biscayne Building Miami, Florida
58	1272	Mangan, John J.	510 Exchange Building Miami, Florida
59	1288	Manville, F. G. H.	312 South Beach Street Daytona Beach, Florida
328	1225	Marden, Harry W.	P. O. Box 703 St Petersburg, Florida
156	1341	Mare, Stewart K.	Boyce Building Howey-in-the-Hills, Florida
155	1184	Mare, William S.	Howey-in-the-Hills, Florida
277	1261	Markham, John W.	1701 Central Avenue St. Petersburg, Florida
157	1292	Marks, Charles H.	804 N. E. Second Avenue Miami, Florida
159	1328	Matthews, John A.	1143 N. W. Twenty-eighth Street Miami, Florida
60	1332	Merrin, Frank R.	3011 Harbor View Tampa, Florida
400	1237	Metz, Fred	P. O. Box 183 Miami Shores, Florida

(Alphabetical List of Public Accountants of Florida—Continued)

Certificate of Authority Number	1932 Registration Card Number	NAME	ADDRESS
401	1246	Miller, George B.	906 Exchange Building Miami, Florida
161	1150	Milner, C. D.	1663 Alton Road Miami Beach, Florida
281	1201	Mitchell, W. T.	206 Hartsell Building Lakeland, Florida
284	1238	Moore, John M.	3321 Frow Avenue Coconut Grove, Florida
165	1251	Morris, Charles E.	1625 Barnett National Bank Building Jacksonville, Florida
286	1179	Mott, Hullin S.	P. O. Box 1164 Tampa, Florida
61	1331	Moylan, William M.	5208 N. W. Seventh Avenue Miami, Florida
62	1164	Myers, William C.	606-7 Realty Board Building Miami, Florida
153	1239	McCandliss, R. W.	700 Ingraham Building Miami, Florida
272	1166	McGee, Fred E.	P. O. Box 2063 Miami, Florida
154	1309	McGinty, J. H.	2819 S. W. 24th Terrace Miami, Florida
394	1162	McIver, J. T.	C/o Neville, McIver, Barnes & Co. Savannah, Georgia
403	1349	Osborne, C. H. J.	Jefferson Court Building Orlando, Florida
293	1207	Owen, G. W.	403 Thiesen Building Pensacola, Florida
292	1276	Pace, Murl E.	Tavares, Florida
167	1255	Palmer, Leslie E.	1625 Barnett National Bank Building Jacksonville, Florida
295	1334	Parker, C. Palmer	Heyburn Building Louisville, Kentucky
169	1267	Pfeiffer, Robert	P. O. Box 385 Jacksonville, Florida
339	1260	Prevatt, I. O.	Graham Building Jacksonville, Florida
66	1317	Pribble, Roland C.	P. O. Box 1672 Orlando, Florida
68	1170	Ramsey, Ernest A.	P. O. Box 127 Key West, Florida
302	1259	Randall, Walter S.	Sarasota, Florida
410	1330	Read, Clarence H.	P. O. Box 1226 Plant City, Florida
171	1273	Reynolds, George A.	1106-7 Harvey Building West Palm Beach, Florida
412	1152	Rickling, John W.	P. O. Box 494 Cleveland, Ohio
304	1208	Ring, R. Warner	1007 Bscayne Building Miami, Florida

(Alphabetical List of Public Accountants of Florida—Continued)

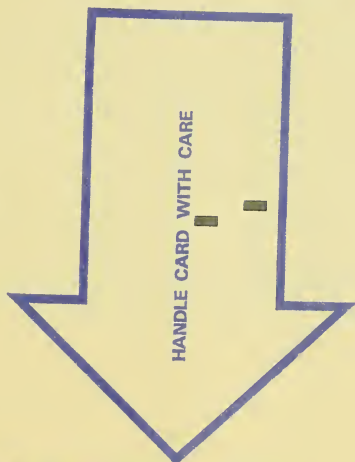
Certificate of Authority Number	1932 Registration Card Number	NAME	ADDRESS
329	1352	Ristig, Jas. P.	P. O. Box 1672 Orlando, Florida
174	1275	Robertson, Richard L.	P. O. Box 1446 Sanford, Florida
306	1202	Rocholl, Hugo	315 Tampa Street Tampa, Florida
175	1230	Romine, Edward C.	551 Fifth Avenue New York City, N. Y.
72	1147	Roth, Louis R.	300 Meyer Kiser Building Miami, Florida
416	1243	Royal, H. C.	906 Exchange Building Miami, Florida
420	1266	Saussy, Charles W.	P. O. Box 393 Savannah, Georgia
419	1277	Savage, Tucker	414 Citrus Exchange Building Tampa, Florida
176	1171	Schroers, Paul F.	1205 Wallingford Place West Palm Beach, Florida
467	1302	Schwerdtfeger, George	1201 Franklin Street Tampa, Florida
99	1183	Selmar, Frank	859 Seventeenth Ave., South St. Petersburg, Florida
307	1178	Sergeant, J. D.	1011 First National Bank Building Miami, Florida
444	1270	Sharman, Victor J.	1102 First Trust Building Miami, Florida
309	1143	Sheppard, H. W.	P. O. Box 206 Groveland, Florida
76	1187	Shingler, Franklin S.	Eustis, Florida
178	1236	Simon, Paul	2038 Straus Building Chicago, Illinois
423	1285	Skelton, C. W.	P. O. Box 881 Tampa, Florida
311	1298	Smethurst, Benj. McK.	215-17 Shoreland Building Miami, Florida
182	1193	Smoak, Paul R.	425 St. James Building Jacksonville, Florida
80	1195	Smyth, F. B.	1464 East Lloyd Street Pensacola, Florida
313	1210	Sweeny, Joseph A.	P. O. Box 1889 Tampa, Florida
425	1149	Thomas, A. E.	8 Stewart Avenue Kissimmee, Florida
333	1336	Thomas, Roland E.	P. O. Box 2072, Station A Jacksonville, Florida
86	1323	Thompson, Earle R.	Harrison Avenue Panama City, Florida
185	1262	Thompson, Edgar B.	242 Courthouse Miami, Florida
186	1290	Thorne, J. W.	Arcadia, Florida

(Alphabetical List of Public Accountants of Florida—Continued)

Certificate of Authority Number	1932 Registration Card Number	NAME	ADDRESS
188	1235	Toth, Louis	551 Fifth Avenue New York City, N. Y.
187	1315	Tracy, William	1456 S. W. Thirteenth Street Miami, Florida
190	1305	Tyler, William J.	902 First National Bank Building Miami, Florida
316	1346	Vance, B.	Arcadia, Florida
191	1249	Vaughan, Arthur S.	1025 Barnett National Bank Building Jacksonville, Florida
452	1279	Walsh, Catherine S.	815 Professional Building Miami, Florida
322	1217	Webb, J. Howard	216 Shore Crest Drive Tampa, Florida
196	1192	Weiner, Milton	852 S. W. Thirteenth Ave. Miami, Florida
321	1148	Weldon, Harry W.	216 Cass Street Tampa, Florida
89	1185	Welsh, Arthur E.	P. O. Box 661 St. Petersburg, Florida
323	1191	West, A. D.	613 South Oregon Avenue Tampa, Florida
347	1308	Weyrich, J. A.	P. O. Box 1536 West Palm Beach, Florida
195	1250	Wildman, John R.	1025 Barnett National Bank Building Jacksonville, Florida
102	1157	Williams, Charles H.	200 Drane Building Lakeland, Florida
194	1205	Williams, Elmo H.	237-8 Republic Building Miami, Florida
340	1186	Williams, Joseph B.	6th Floor Atlantic Bank Annex Jacksonville, Florida
197	1347	Willis, Bryan M.	604 Guaranty Building West Palm Beach, Florida
326	1155	Winslow, Edward N.	P. O. Box 404 Cocoa, Florida

1) INSERT CARD

IN DATA COLLECTOR



2) RETURN CARD

TO BOOK POCKET

5-193201#



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